

BE AWARE OF YOUR RIGHTS BEFORE THE IRS

RETAIN THIS DOCUMENT

As part of IRS' new program to step up enforcement, they are going to start contacting taxpayers directly via telephone calls if they have a question, are preparing to audit the taxpayer, or are engaging in collection activity against the taxpayer. Like the cop show where the cops are hoping that the suspect doesn't "lawyer up," the IRS also hopes that a taxpayer whom they wish to speak to does not have representation. Unfortunately, they are not required to give an equivalent of the Miranda warning like the cops on TV. Be aware that you are **never** required to speak to any employee of IRS in the absence of an administrative summons (more below). There is no law or statute which requires you to do so. Please be aware of the following rights you have.

Internal Revenue Code Section 7521

- If a Taxpayer clearly states to an employee of the IRS at any time during any interview that the taxpayer wishes to consult a person permitted to represent the taxpayer before the IRS, such IRS employee shall suspend such interview.
- An employee of the IRS may not require a taxpayer to accompany the representative in the absence of an administrative summons.

Taxpayer's Right to Representation

- If contacted by an IRS employee, taxpayers should clearly state that they want to consult with an EA, CPA, or Attorney before speaking as contemplated by the safeguards contained in Section 7521 of the Internal Revenue Code.
- No law requires a taxpayer to speak voluntarily to an IRS employee. Section 7602 of the Internal Revenue Code does authorize certain IRS employees to summon proper persons to appear at a certain time and place to give material or certain relevant testimony under oath (this does not happen often). Note the fact that "certain time and place" does not mean right at that moment. The date fixed for appearance before the IRS official may not be any less than 10 days from the date of the summons. To actually enforce an administrative summons, it must be signed by a US District Court Judge.

Please remember...

If approached by any IRS personnel, either in person or via telephone, immediately tell them that you wish to speak with your representative, and that you will have your representative contact them. Acquire their contact information. Do not engage in casual conversation with them. Call me immediately if this happens.

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